## Tax Credit Reporting 135.825 RSMo (SB 1099) Fourth Quarter FY13

## 4th Quarter FY13

Shaded Areas Indicates Revised Totals	_		Autho	orized	Iss	ued	Tax	Quarterly Redemptions							Total Redemptions		
		Reporting					Clearance	Corporate			Corporate						
Credit Type		Agency	Quarter	FY to Date	Quarter	FY to Date	Collections	Income	Fiduciary	Financial	Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Adoption Tax (Special Needs)	ATC	DOR						\$	- \$	- \$ -	\$ -	\$ 744,155.00	\$ -			\$ 744,155.00	\$ 744,155.00
Affordable Housing Assistance	AHC	DED	879,560.00	6,495,974.00	1,501,295.00	4,967,887.00		\$ 32,98	86.00 \$	- \$ 6,442.00	\$ 15,855.00	\$ 1,299,763.52	\$ -			\$ 1,355,046.52	\$ 7,406,987.96
Agricultural Product Utilization Contributor	APU	MDA	245,620.26	1,062,510.26	1,062,510.26	1,062,510.26		\$ 81,52	22.00 \$	- \$ 5,937.00	\$ -	\$ 840,508.58	\$ -			\$ 927,967.58	\$ 1,267,239.12
Bank Franchise Tax Credit	BFT	DOR						\$ 122,05	53.00	\$ 122,368.02						\$ 244,421.02	\$ 2,559,444.00
Bank Tax Credit for S Corporation								\$ 60	07.00 \$ 5,792.	, .	\$ 238,00	\$ 1,317,472.55				\$ 1,324,109.55	\$ 4,533,836,55
Shareholders	BTC	DOR						3 00	3,792.		\$ 236.00	\$ 1,517,472.55				\$ 1,324,109.33	3 4,333,830.33
Bond Enhancement Credit	BEC	DED	0.00	0.00	0.00	0.00		\$	- \$	- \$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Brownfield Demolition Tax	DTC	DED	0.00	0.00	0.00	0.00		\$	- \$	- \$ -	\$ -	s -	\$ -			\$ -	\$ -
Brownfield Remediation Tax	RTC	DED	1,015,241.00	11,913,711.00	2,210,513.33	9,851,350.41		\$ 125,78	81.00 \$ 115,898.	00 \$ 4,189.00	\$ 1,427.00	\$ 1,130,184.57	\$ -			\$ 1,377,479.57	\$ 6,378,613.00
Brownfield Jobs and Investment	ВЛ	DED	0.00	211,140.81	0.00	211,140.81		\$	- \$	- \$ -	\$ 3,489.01	s -	\$ -			\$ 3,489.01	\$ 68,693.01
Brownfield Jobs and Investment (Refundable)	BTR	DED						s	- \$	- s -	\$ -	s -	\$ -			\$ -	\$ -
Business Facility	BFC	DED	47,725.00	5,704,373.00	47,725.00	5,704,373.00		\$ 492,23	39.00 \$	- s -		\$ 2,252,396.73	\$ -			\$ 2,744,635.73	\$ 4,431,017.94
Business Facility (Refundable)	BFR	DED						\$	- \$	- S -		s -	\$ -			\$ -	\$ 141,693.00
Business Modernization (Seed Capital)	SCC	DED						\$	- \$	- S -	\$ -	s -	\$ -			\$ -	\$ -
Business Use Incentives for Large Scale			0.00	29,627,546.40	3,457,904.71	9.969.516.20	\$ 6,999,28	\$ 146.82	25.00 \$			\$	\$			\$ 146,825,00	\$ 8,212,532.51
Development-BUILD	BUC	DED			3,437,704.71	7,707,510.20	\$ 0,777.20					ű.	9				
•	CAPCO	DED			0.00	0.00							\$ 368,993.26			\$ 368,993.26	\$ 590,235.00
Charcoal Producers	CPC	DNR	0.00	0.00	0.00	0.00		\$	- \$	- 0.000	\$ -	\$ -	\$ -			\$ -	\$ -
Children in Crisis	CIC	DOR						\$ 17,7	10.00 \$ 250.	00	\$ -	\$ 774,408.00	\$ -			\$ 792,368.00	\$ 792,368.00
Community Bank Investment	CBC	DED	0.00	0.00	0.00	0.00		\$	- \$	- \$ 231.00	\$ -	\$ -	\$ -			\$ 231.00	\$ 231.00
Development Reserve	DRC	DED	0.00	0.00	0.00	0.00		\$	- \$	- \$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Development Tax	DPC	DED	2,300,000.00	8,800,000.00	1,796,765.03	4,345,006.26		\$	- \$	- \$ -	\$ -	\$ 39,308.84	\$ -			\$ 39,308.84	\$ 3,863,814.40
Disabled Access	DAC	DOR						\$	- \$	-	\$ -	\$ 12,457.60				\$ 12,457.60	\$ 14,602.60
Distressed Areas Land Assemblage	DAL	DED	0.00	10,508,459.01	0.00	10,508,459.01		\$ (4,03	9.00) \$	- \$ -	\$ -	\$ 668,388.00	\$ -			\$ 664,349.00	\$ 1,651,415.12
Domestic Violence Tax	DVC	DSS	126,329.78	1,075,861.66	126,329.78	1,075,861.66	\$ 2,720.98	\$ 13,00	04.00 \$	- \$ (3,450.00)	\$ 4,125.00	\$ 522,184.37	\$ -			\$ 535,863.37	\$ 851,517.26
Dry Fire Hydrant	DFH	DED	0.00	0.00	0.00	0.00		\$	- \$	-	\$ -	s -				\$ -	\$ -
Enterprise Zone	EZC	DED	0.00	1,420,201.00	0.00	1,420,201.00		\$ (38,71	5.00) \$	- \$ -		\$ -	\$ -			\$ (38,715.00)	\$ 557,312.00
Enterprise Zone (Refundable)	EZR	DED						\$	- \$	- \$ -		\$ -	\$ -			\$ -	\$ -

## Tax Credit Reporting 135.825 RSMo (SB 1099) Fourth Quarter FY13

			Authorized Issued			Tax	Tax Quarterly Redemptions								Total Redemptions		
		Reporting					Clearance	Corporate			Corporate						
Credit Type		Agency	Quarter	FY to Date	Quarter	FY to Date	Collections	Income	Fiduciary	Financial	Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Examination Fees and other fees		MDI	0.00	0.00	0.00	0.00							\$ 2,763,486.82			\$ 2,763,486.82	\$ 5,886,104.60
Export Finance Credit	EFC	DED	0.00	0.00	0.00	0.00		\$	\$	s -	\$ -	s -	\$ -			\$ -	\$ -
Family Development Account	FDA	DED	0.00	0.00	0.00	0.00		\$	\$	s -	\$ -	s -	\$ -			\$ -	\$ 95.00
Family Farms Act	FFC	MDA	13,716.54	39,732.39	(43.64)	35,044.24		\$	\$	s -	\$ -	\$ 24,774.25	\$ -			\$ 24,774.25	\$ 32,032.50
Film Production	FPC	DED	0.00	639,772.00	0.00	0.00		\$	\$	· \$ -		\$ 14,461.00	\$ -			\$ 14,461.00	\$ 56,665.00
Food Pantry	FPT	DOR						\$ 1,000.00	\$	\$ -	\$ -	\$ 71,822.00				\$ 72,822.00	\$ 72,822.00
Guaranty Fee	SBG	DED	0.00	0.00	0.00	0.00		\$	\$			\$ -	\$ -			\$ -	\$ -
Health Care Access Fund	HCC	DOH			0.00	0.00		\$	\$	s -	\$ -	s -	\$ -			\$ -	\$ -
Historic Preservation	HPC	DED	27,189,486.20	93,923,651.90	23,433,381.26	71,495,993.81	\$ 3,274.56	\$ 470,271.43	\$ 367,849.00	\$ 9,474.00		\$ 7,743,061.69	\$ 1,431,558.75			\$ 10,022,214.87	\$ 78,814,710.67
Homestead Preservation Credit		DOR						\$				\$ -				\$ -	\$ -
Infrastructure Development	IDC	DED	0.00	6,557,830.00	1,112,174.91	7,029,161.41		\$ 1,363,184.00	\$ 15,476.00	\$ -	\$ 29,109.00	\$ 4,002,274.20				\$ 5,410,043.20	\$ 14,804,416.35
Life and Health Guarantee Association		MDI	0.00	0.00	0.00	0.00							\$ 3,622,574.56			\$ 3,622,574.56	\$ 5,664,123.80
Low Income Housing	LHC	DED	17,558,600.00	170,875,210.00	40,070,000.00	112,453,380.00		\$ 1,492,863.97	\$ 46,874.00	\$ 249,018.00	\$ (72,425.31)	\$ 18,104,663.98	\$ 53,633,729.68			\$ 73,454,724.32	\$ 144,082,975.89
Maternity Home	MHC	DSS	399,961.82	1,999,957.83	399,961.82	1,999,957.83	\$ 3,750.00	\$ 2,062.00	\$ 115.00	s -	\$ 1,375.00	\$ 669,877.82	\$ 125.00			\$ 673,554.82	\$ 1,138,969.33
Missouri Health Insurance Pool		MDI	0.00	0.00	0.00	0.00							\$ 6,163,975.00			\$ 6,163,975.00	\$ 16,874,865.00
Missouri Property & Casualty Guarantee			0.00	0.00	0.00	0.00							¢			¢	¢
Association		MDI	****	0.00	0.00	0.00							· -			· -	5 -
Missouri Quality Jobs	MQJ	DED	40,728,878.00	109,208,394.00	8,903,498.90	42,365,482.68	\$ -	\$ 157,221.00	\$ .	\$ -		\$ 3,620.68			\$ 6,271,203.58	\$ 6,432,045.26	\$ 39,278,156.27
Neighborhood Assistance	NAC	DED	4,835,326.00	14,996,900.00	1,987,637.00	10,144,225.00	\$ 3,573.52		\$ 15,643.98	\$ 54,091.00	\$ 49,139.00	\$ 3,963,169.46	\$ 25,500.00			\$ 4,388,850.42	\$ 7,392,112.96
Neighborhood Preservation	RCN	DED	9,352,479.69	9,352,479.69	579,230.64	2,305,114.68	\$ 20.93	\$ 109,462.33	\$ .	\$ -	\$ -	\$ 442,864.31	\$ -			\$ 552,326.64	\$ 1,232,213.95
New Enterprise Creation	NEC	DED	0.00	0.00	0.00	0.00		\$	· \$ .	S -	\$ -	s -	\$ -			\$ -	\$ -
New Enhanced Enterprise Zone	NEZ	DED	5,951,900.00	24,328,612.00	994,584.22	7,615,438.21	\$ 48.22	\$ 1,190,251.64	\$ (404.70)		\$ 3,796.65	\$ 290,463.05				\$ 1,484,106.64	\$ 6,451,698.13
New Enhanced Enterprise Zone (Refundable)	NER	DED						\$	\$			\$ -				\$ -	\$ -
New Generation Cooperative Incentive	NGC	MDA	3,246,000.00	5,612,982.00	1,499,997.79	4,937,489.74	\$ 1,661.20	\$ 36,507.89	\$	s -	\$ -	\$ 1,455,838.33	\$ -			\$ 1,492,346.22	\$ 2,100,091.11
New Job Training	JTC	DED	1,412,203.00	8,349,095.00	3,145,953.00	8,591,195.00		\$	\$	s -	\$ -	\$ -	\$ -	s -	\$ 1,191,602.94	\$ 1,191,602.94	\$ 3,081,261.36
Pregnancy Resource Credit	PRC	DSS	338,263.04	1,621,951.09	338,263.04	1,621,951.09	\$ 957.43	\$ 450.00	\$	\$ (200.00)	\$ 1,750.00	\$ 711,608.39	\$ -			\$ 713,608.39	\$ 1,194,476.57
Property Tax	PTC	DOR										\$ 24,752,742.41				\$ 24,752,742.41	\$ 113,962,551.46

## Tax Credit Reporting 135.825 RSMo (SB 1099) Fourth Quarter FY13

								•									
			Autho	rized	Issu	ied	Tax			Quarterly R	Redemptions					Total Reder	nptions
		Reporting					Clearance	Corporate			Corporate						
Credit Type		Agency	Quarter	FY to Date	Quarter	FY to Date	Collections	Income	Fiduciary	Financial	Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
Public Safety Officer Surviving Spouse	SSC	DOR					\$ -					\$ 57,611.00				\$ 57,611.00	\$ 78,249.00
Qualified Alternative Refueling Tax Credit	AFI	DNR	0.00	0.00	0.00	0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,998.19	\$ -	\$ -	\$ -	\$ 3,998.19	\$ 69,454.19
Qualified Beef Tax Credit	QBC	MDA	0.00	813,542.34	0.00	813,542.34	\$ -	· \$ -	\$ -	\$ -	\$ -	\$ 140,144.00	\$ -	\$ -	\$ -	\$ 140,144.00	\$ 522,857.67
New Market Tax Credit**	NMC	DED	0.00	0.00	600,000.00	24,142,297.85	\$ -	· \$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,445,417.80			\$ 6,445,417.80	\$ 12,934,464.39
Rebuilding Communities	RCC	DED	467,502.37	2,332,445.90	466,652.65	1,781,805.65	\$ 2,170.71	\$ 118,426.24	\$ -	\$ -	\$ 14,271.00	\$ 486,218.01	\$ -			\$ 618,915.25	\$ 1,430,328.99
Research Expense	REC	DED					\$ -	· \$ -	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
Residential Dwelling Accessibility	DAT	DOR	0.00	0.00	0.00	0.00	\$ -	· \$ -	\$ -			\$ 10,258.00				\$ 10,258.00	\$ 10,258.00
Residential Treatment Agency	RTA	DSS	0.00	513,211.66	0.00	513,211.66	\$ -	· s -	\$ -	s -	\$ -	\$ 255,669.00	\$ -			\$ 255,669.00 5	\$ 292,395.69
Retain Jobs	RJC	DED	12,195,850.00	14,658,246.00	809,396.00	5,794,913.00	\$ -	· s -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ 889,286.81	\$ 889,286.81 5	\$ 1,960,931.41
Self-Employed Health Insurance	SHC	DOR					\$ -					\$ 1,033,723.00				\$ 1,033,723.00 5	\$ 1,811,060.00
Shared Care Tax	SCT	DOH	21,000.00	71,000.00			\$ -					\$ 24,791.00				\$ 24,791.00	\$ 41,645.00
Small Business Incubator	SBI	DED	500,000.00	500,000.00	53,000.00	138,093.00	\$ -	· \$ -	\$ -	\$ -	\$ -	\$ 9,990.00	\$ -			\$ 9,990.00	\$ 68,440.65
Small Business Investment (Capital Credit)	ISB	DED					\$ -	· \$ -	\$ -	\$ -	\$ -	s -	\$ -			\$ -	\$ -
Transportation Development Tax	TDC	DED	0.00	0.00	0.00	0.00	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ - 5	\$ 12,510.00
Wine and Grape Production	WGC	DED	15,859.23	22,768.23	15,859.23	27,745.91	\$ -	s -	\$ -			\$ 2,114.77	\$ -			\$ 2,114.77	\$ 15,300.68
Wood Energy	WEC	DNR	1,704,930.00	2,990,840.41			\$ -	\$ 386,010.50	\$ -			\$ 1,105,632.00				\$ 1,491,642.50	\$ 3,563,208.98
Youth Opportunities	YOC	DED	1,454,921.00	5,609,784.00	1,332,560.00	5,571,555.00	\$ 2,809.74	\$ 67,510.64	\$ 230.00	\$ -	\$ 13,980.00		\$ 8,000.00			\$ 2,138,173.60	\$ 3,906,262.62
Missouri Automotive Manufacturing Jobs Act		DED	0.00	0.00	0.00	0.00	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
Developmental Disability Care Program	DDC	DDS	0.00	62,291.50	0.00	62,291.50		\$ -	\$ -	\$ -	\$ -	\$ 7,819.00	\$ -	\$ -	\$ -	\$ 7,819.00	\$ 7,819.00
Total			\$132,001,352.93	\$551,900,475.08	\$95,945,149.93	\$358,556,195.21	\$ 27,986.57	\$ 6,666,501.62	\$ 567,723.28	\$ 448,100.02	\$ 66,129.35	\$ 77,038,890.26	\$ 74,463,360.87	\$ -	\$ 8,352,093.33	\$ 167,602,798.73	512,911,235.69

		Reporting
Modification Type		Agency
Brownfield Jobs and Investment Credit		
Modification	BTM	DED
Enterprise Zone Modification	EZM	DED
Rural Empowerment Zone Modification	REZ	DED
Total		

<sup>\*\*</sup> This credit was formally known as Qualified Equity Investment Credit
Note: Added the DDC Tax Credit

DED- Missouri Department of Economic Development DESE- Missouri Department of Elementary and Secondary Education

DNR- Missouri Department of Natural Resources

DOH- Missouri Department of Health

DOR- Missouri Department of Revenue

DPS- Missouri Department of Public Safety DSS- Missouri Department of Social Services

MDA- Missouri Department of Agriculture

MDI - Missouri Department of Insurance

		Quarterly F			Total Redemptions				
Corporate			Corporate						
Income	Fiduciary	Financial	Franchise	Individual	Insurance	Sales	Withholding	Quarter	FY to Date
s -	\$ -	s -		,				\$ -	\$
\$ -	\$ -	s -		\$ -					\$
\$ -	\$ -	s -		s -				\$ -	\$
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The modification tax benefit is calculated at 4.5% for Individual Tax and 6.25% for all others.

Note: The source for the information contained in this document is the reporting agencies noted above. The Department of Revenue has agreed to collate the information from the various agencies in order to comply with Section 135.825, RSMo. The Department of Revenue cannot attest to or provide assurance related to the accuracy, completeness, and comparability of the information contained within this document.